THE CANADIAN CHARTERED ACCOUNTANT

VOLUME XLIX

JULY TO DECEMBER 1946

Publication Office:
10 ADELAIDE STREET EAST, TORONTO

240080

SUBJECTS

PAGE

Accountant, College education and the 179
Accountants' aid to management 120
Accountants' annual meetings 178
Accounting and auditing research committee 237
Accounting, Education for industrial 161
Accounting for management purposes 277
Accounting recommendations—U.K. 162
Accounting research bulletin No. 26, U.S. 274
Accounting, Steamship 218
Accounting technique as a result of changing economic and social forces, Prospective revisions in, Hubert Stanley 84
Accounts, Fish canning and reduction 133
Alberta provincial news 102, 342
American institute president's address, T. Dwight Williams 188
Annual meeting, Editorial echoes from the 198
Annual meeting, Our association's 1, 5
Annual meeting, President's address at, C. F. Elderkin 182
Annual meeting program 6
Annual meeting, Report of forty-fourth 180
Auditors' reports, qualifications in 293
Audit procedure 276
Audit reports 164
Aviation organization, Provisional international civil, James F. Tooley 123

Book review 222
Budgeting 278
Budget resolutions, 1946 89
Budget, The 1946 59
Budgeting 100

Capital, The nature of corporate 277
Chartered accountants' club of Ottawa, The 101
Construction accounting 97
Control problems, Department store 161
Co-operative building societies 277
Corporation taxes, Calculation of, Ralph E. Foster 96
Cost data, Development of basic 275
Cost reduction through cost control 100
Cost system, Outline of a 278
Costing, Telephone 160
Costs, Internal check opposite manufacturing 275
Costs, The use and classification of 44
Current accounting literature 44, 97, 160, 217,274, 343

Days, The good old 293
Dollar at par, The 59
Dominion Association of Chartered Accountants, The 1, 5, 6, 122
Dominion Companies Act, Review of the 267, 296
Dominion secretary appointed, New 122

Education, Secondary school 215
Employees, A message to 61
Examination papers, The proper approach to, H. C. Dell 202
Examinations, Timetable of 225
Excess profits tax act amendments 311
Expenses of member of legislature 43

Financial data, Presentation of 48
Financial planning, Forecasting and 164

PAGE
Financial report, Contents of 221
Financial statements, Form of 44
Financial statements, Published 221
Financial statements, Statistics applied to 220
Fish canning and reduction accounts 133
Forecasting, Long term 99
Forensic accounting 98
Fund statements, Preparation of 99

Gold, Future of 2

Incentive pay systems 218
Income for the year, Net 46
Income—The cash concept 162
Industrial accounting in a competitive economy 97
Income war tax act amendments 313
Interest tests 178
Internal auditing department, Organizing and managing an, Earle H. Cunningham 69
Internal control and internal auditing 47
Internal control, Reconverting, H. G. Norman 62
Inventory values, Administrative expenses in 163

Jubilee dinners 295

Letter to the editor 104
Liability hazard, A 121
Licensing bill in Great Britain 60
Loss on sale of securities 167

Management, Programmed 164
Management, Reports by 235
Manitoba provincial news 102

N.A.C.A. bulletins, Index to 46
Natural study year, The, William R. C. Patrick 214
New Brunswick provincial news 103
Nova Scotia provincial news 103

Obituaries 105, 165, 224, 239, 347
Ontario provincial news 342
Orders in Council 237
Organization and management 47

Paper shortage, The 121
Patience for peace 119
Personals 42, 95, 167, 238, 346
Personnel, Recruitment of 236
Prince Edward Island provincial news 104
Production and cost control 45
Profession, Co-ordination of the 162
Profession or industry 219
Profession—Past, present and future, The 162
Profession, Training for the 219
Profit sharing plans and pension trusts, Trends in 48
Prospectuses—A tentative statement of the minimum standards of professional practice which should apply in respect of prospectuses 264
Provincial news 102, 342
Public accounting as a career 7

PAGE

Public accounting legislation 100

Quebec accountants' act 4, 18
Quebec city committee, R. H. Stanton 226, 349

Refresher, A, G. E. F. Smith 208
Regina chartered accountants' club 348
Report writing 46
Research committee bulletins, Preface to bulletins 254
Research project now being conducted in the United States by the American Institute for the recruitment and selection of staff accounting personnel, A discussion of the, Warren W. Nissley 240

Scarcity, Philosophy of 2
Scientific personnel 3
Securities, Loss on sale of 167
Senate tax committee report 28, 199
Standard costs in the textile industry 217
Standard for administrative expense 161
Standards as a tool of management 276
Standards of disclosure in annual financial statements of manufacturing and mercantile companies, A statement of 255
Students' department 49, 106, 168, 227, 279, 350
Success, Lucidity and 294
Surplus adjustments 163
Systems, Incentive wage 276

Tax matters 4

Uncertainties of the future 220

Valuations, Fixed asset 161
Voucher payable systems, Simplification of 45

Winery accounting and cost control 83
World is disturbed, The 177

Year, The close of the 295

CONTRIBUTORS

Capon, Frank S., *Current acounting literature* 44, 97, 160, 217, 274, 343
Cunningham, Earle H., *Organizing and managing an internal auditing department* 69
Dell, H. C., *The proper approach to examination papers* 202
Elderkin, C. F., *President's address at annual meeting* 182
Foster, Ralph E., *Calculation of corporation taxes* 96
Nissley, Warren W., *A discussion of the research project now being conducted in the United States by the American Institute of Accountants for the recruitment and selection of staff accounting personnel* 240
Norman, H. G., *Reconverting internal control* 62
Patrick, William R. C., *The natural study year* 214
Smails, R. G. H., *Students' department* 49, 106, 168, 227, 279, 350
Smith, G. E. F., *A Refresher* 208
Stanley, Hubert, *Prospective revisions in accounting technique as a result of changing economic and social forces* 84
Stanton, Roger-H., *Queen city committee* 226, 349
Tooley, James F., *Provisional international civil aviation organization* 123
Williams, T. Dwight, *American Institute president's address* 188